

## **EXHIBIT B**

**EXHIBIT D-3 - CLAIMS SUBJECT TO MODIFICATION AND RECLAMATION AGREEMENT**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2229 Date Filed: 03/09/06 Docketed Total: \$360,413.11 Filing Creditor Name and Address NICHICON AMERICA CORPORATION MASUDA, FUNAI ET AL CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO IL 60601	Claim Holder Name and Address SPCP GROUP LLC ATTN: BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH CT 06830 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44567 \$360,413.11 05-44640 \$360,413.11 \$360,413.11	Modified Total \$345,973.33 \$360,413.11 \$11,497.88 \$5,052.44 \$329,423.01 \$340,920.89 \$109,722.72 \$187,374.96 \$187,374.96 \$187,374.96 \$17,050.64 \$92,672.03 \$92,672.03
Claim: 13929 Date Filed: 07/31/06 Docketed Total: \$187,374.96 Filing Creditor Name and Address PARKVIEW METAL PRODUCTS C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49551-0306 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 \$187,374.96 \$187,374.96	Claim Holder Name and Address PARKVIEW METAL PRODUCTS C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS MI 49551-0306 <u>Case Number*</u> 05-44640 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44640 \$187,374.96 \$187,374.96	Modified Total \$187,374.96 \$187,374.96 \$187,374.96 \$17,050.64 \$92,672.03
Claim: 14347 Date Filed: 07/31/06 Docketed Total: \$5,486,881.18 Filing Creditor Name and Address PHILIPS SEMICONDUCTORS INC C/O ROBERT N MICHAELSON ESO KIRKPATRICK & LOCKHART NICHOLSON GR 599 LEXINGTON AVE NEW YORK NY 10022	Claim Holder Name and Address NXP SEMICONDUCTORS USA INC 1109 MCKAY DR SAN JOSE CA 95131 <u>Case Number*</u> 05-44481 <u>Secured Priority</u> <u>Unsecured Case Number*</u> 05-44567 \$5,486,881.18 05-44640 \$5,486,881.18	Modified Total \$5,171,725.92 \$5,486,881.18 \$34,544.50 \$194,274.52 \$4,942,906.90 \$4,977,451.40

\* See Exhibit E for a listing of debtor entities by case number.